IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH SEPTEMBER 2006 / 22ND BHADRA 1928

OP.No. 34105 of 2000(I)

PETITIONER:

K. RAJENDRAN, CHAIRMAN, AYURVEDI RESEARCH & DEVELOPMENT TRUST, REG.NO. A.242/88, VAYALAR EAST, PATTANAKKAD P.O., CHERTHALA.

BY ADV. SRI.P.SANTHOSH KUMAR (TR)

RESPONDENTS:
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1. THE SALES TAX OFFICER, CHERTHALA.

2. THE APPELLATE ASSISTANT COMMISSIONER, COMMERCIAL TAXES, ALAPPUZHA.

3. THE SECRETARY, KERALA KHADI AND VILLAGE INDUSTRIES BOARD, VANCHIYOOR, THIRUVANANTHAPURAM.

4. THE TAHSILDAR, CHERTHALA TALUK.

5. THE VILLAGE OFFICER, VAYALAR EAQST VILLAGE, CHERTHALA TALUK.

BY GOVERNMENT PLEADER SRI. P.K. ABOOBACKER.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 13/09/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 58305 OF 2000 IN OP 34105 OF 2000

DISMISSED

13.9.2006 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER'S UNIT DATED 29.6.1988

EXT.P2 TRUE COPY OF THE CERTIFICATE ISSUED BY THE 3RD RESPONDENT DATED 31.3.91

EXT.P3 TRUE COPY OF THE GOVT. NOTIFICATION DATED 21.6.1976

EXT.P4 TRUE COPY OF THE REPRESENTATION FILED BY THE PETITIONER TO THE VICE CHAIRMAN KHADI AND VILLAGE INDUSTRIES BOARD DATED 29.10.98

EXT.P5 TRUE COPY OF THE REPRESENTATION SENT BY THE PETITIONER TO THE INDUSTRIES MINISTER DATED 1.10.1999

EXT.P6 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 3.3.2000

EXT.P6(a) TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 3.3.2000

EXT.P6(b) TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 3.3.2000

EXT.P6(c) TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 3.3.2000

EXT.P6(d) TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 3.3.2000

EXT.P7 TRUE COPY OF THE INTIMATION ISSUED BY THE 4TH RESPONDENT DATED 25.9.2000

EXT.P8 TRUE COPY OF THEREQUEST FILED BY THE PETITIONER TO THE 4TH RESPONDENT DATED 6.10.2000

EXT.P9 TRUE COPY OF THE REPRESENTATION FILED BEFORE THE INDUSTRIES MINISTER DATED 29.11.2000

EXT.P10 TRUE COPY OF THE REPRESENTATION SENT BY THE PETITIONER TO THE VICE CHAIRMAN, KHADI & VILLAGE INDUSTRIES BOARD DATED 17.6.2000

EXT.P11 TRUE COPY OF THE NOTICE ISSUED BY THE 4TH RESPONDENT DATED 6.11.2000

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR,J.

O.P.NO. 34105 OF 2000

Dated this the 13th day of September, 2006

JUDGMENT

O.P. was filed during the pendency of first appeals before the first appellate authority. Petitioner is claiming sales tax exemption basically on purchase turnover under notification G.O.Ms. No. 88/76/ID dated 21.6.1976. The claim of exemption on purchase turnover and the eligibility of the department to get interest have been decided by this Court in various decisions. In any case, since O.P. is pending for the last six years, and assessments are contested in appeals, O.P. is closed leaving freedom to the petitioner to pursue the matter before the statutory authorities like Tribunal, or before this Court in revision if appeals are disposed of. If appeals are still pending, there will be direction to the appellate authority to dispose of the appeals with two months from now. Interim order of stay will continue for another two months from now and thereafter recovery will be continued based on orders in appeals.

(C.N.RAMACHANDRAN NAIR)
Judge